

**AMENDMENTS TO THE CLAIMS**

The listing of claims will replace all prior versions, and listings, of claims in the application:

**LISTING OF CLAIMS**

1. (Currently Amended) An isolated polynucleotide which functions as an IRES (internal ribosome entry site) in a plant and comprises ~~seven to ten~~ two to fifteen repeats of the following DNA (a) or (b) without a spacer sequence:

(a) DNA of the nucleotide sequence represented by SEQ ID NO: 1; or  
(b) DNA of the nucleotide sequence represented by SEQ ID NO: 1 having ~~two to five~~ one or two base modifications selected from ~~chosen from~~ base substitutions, deletions, additions, and insertions, wherein said DNA has a function of positively regulating the translation of a nucleic acid located downstream thereof.

2. (Withdrawn) A polynucleotide which functions as IRES (internal ribosome entry site) in a plant and comprises the following DNA (a) or (b):

(a) a DNA of the nucleotide sequence represented by SEQ ID NO: 2 or 3; or  
(b) a DNA of a nucleotide sequence derived from the nucleotide sequence represented by SEQ ID NO: 2 or 3 by the substitution, deletion, addition, and insertion of one or more bases and having a function of positively regulating the translation of a gene located downstream along the translation direction in the plant.

3. (Withdrawn) A polynucleotide which functions as IRES (internal ribosome entry site) in a plant and comprises the following DNA (a) or (b):

(a) a DNA of the nucleotide sequence represented by SEQ ID NO: 4; or  
(b) a DNA of a nucleotide sequence derived from the nucleotide sequence represented by SEQ ID NO: 4 by the substitution, deletion, addition, and insertion of one or more bases and having a function of positively regulating the translation of a gene located downstream along the translation direction in the plant.

4. - 5. (Cancelled)

6. (Previously Presented) The polynucleotide according to claim 1, wherein the polynucleotide further comprises at least a coding region and/or a promoter.

7. (Previously Presented) A vector comprising the polynucleotide according to claim 1.

8. (Previously Presented) A transformant transformed with the polynucleotide according to claim 1.

9. (Previously Presented) A transgenic plant having the polynucleotide according to claim 1 incorporated in the genome.

10. (Withdrawn) A method of regulating gene expression in a plant, comprising the steps of:

constructing a polynucleotide according to claim 1; and  
transforming the polynucleotide into a plant-derived host,  
wherein the translation of a gene located downstream of the DNA (a) or (b) is positively  
regulated in the transformed plant-derived host.

11. (Previously Presented) A transformant transformed with the vector according to  
claim 7.

12. (Withdrawn) A method of regulating gene expression in a plant, comprising the  
steps of:

constructing a vector according to claim 7; and  
transforming the vector into a plant-derived host,  
wherein the translation of a gene located downstream of the DNA (a) or (b) is positively  
regulated in the transformed plant-derived host.

13. (Cancelled)

14. (New) The isolated polynucleotide according to part (b) of claim 1, wherein the  
DNA has a sequence selected from SEQ ID NOS: 7 to 13.